No. 564 Registered No. N. E. 930.

# TRIPURA GAZETTE

*Published by Authority*

**EXTRAORDINARY ISSUE**

***Agartala, Wednesday, August 8, 2018 A. D. Sravana 17, 1940 S. E.***

PART-- I--Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

**GOVERNMENT OF TRIPURA**
**FINANCE DEPARTMENT**
**(TAXES & EXCISE)**

**NO.F.1-11(91)-TAX/GST/2018(Part)** **Dated, Agartala, the 8th August, 2018.**

## NOTIFICATION

In exercise of the powers conferred by section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No) 9 of 2017), the State Government, on the recommendations of the Council, hereby specifies the persons who did not file the complete **FORM GST REG-26** of the Tripura State Goods and Services Tax Rules, 2017 but received only a Provisional Identification Number (PID) (hereinafter referred to as "such taxpayers") till the 31st December, 2017 may now apply for Goods and Services Tax Identification Number (GSTIN).

2. The special procedure to be followed for registration of such taxpayers is as detailed below:-

(i) The details as per the Table below should be furnished by such taxpayers to the jurisdictional nodal officer of the Central Government or State Government on or before the 31st August, 2018.

**Table**

| | | |
|---|---|---|
| 1 | Provisional ID | |
| 2 | Registration Number under the earlier law (Taxpayer Identification Number (TIN)/Central Excise/Service Tax Registration number) | |
| 3 | Date on which token was shared for the first time | |
| 4 | Whether activated part A of the aforesaid **FORM GST REG-26** | Yes/No |
| 5 | Contact details of the taxpayer | |
| 5a | Email id | |
| 5b | Mobile | |
| 6 | Reason for not migrating in the system | |
| 7 | Jurisdiction of Officer who is sending the request | |

(ii) On receipt of an e-mail from the Goods and Services Tax Network (GSTN), such taxpayers should apply for registration by logging onto https://www.gst.gov.in/ in the "Services" tab and filling up the application in **FORM GST REG-01** of the Tripura State Goods and Services Tax Rules, 2017.

(iii) After due approval of the application by the proper officer, such taxpayers will receive an email from GSTN mentioning the Application Reference Number (ARN), a new GSTIN and a new access token.

(iv) Upon receipt, such taxpayers are required to furnish the following details to GSTN by e-mail, on or before the 30th September, 2018, to migration@gstn.org.in:-

(a) New GSTIN;
(b) Access Token for new GSTIN;
(c) ARN of new application;
(d) Old GSTIN (PID).

(v) Upon receipt of the above information from such taxpayers, GSTN shall complete the process of mapping the new GSTIN to the old GSTIN and inform such taxpayers.

(vi) Such taxpayers are required to log onto the common portal www.gstn.gov.in using the old GSTIN as "First Time Login" for generation of the Registration Certificate.

3. Such taxpayers shall be deemed to have been registered with effect from the 1st July, 2017.

By Order of the Governor,

**(L. K. Gupta)**
Principal Secretary
Government of Tripura
Finance Department